

13-206.

Except as provided in § 13-207(a)(9), (10), (15), and (16) of this title, the transfer tax applies to conveyances that transfer the real property of a corporation to its stockholders, THE REAL PROPERTY OF A LIMITED LIABILITY COMPANY TO ITS MEMBERS, or the real property of a partnership to its partners.

13-404.

(a) Except as provided under subsection (b) of this section, the Department shall collect county transfer tax at the rate set by each county for articles of transfer, articles of consolidation, or articles of merger filed with the Department as required by § 3-107, § 4A-704, or § 10-208 of the Corporations and Associations Article, or other document filed with the clerk of the circuit court of a county or the Department which evidences a merger or consolidation of foreign corporations, FOREIGN LIMITED LIABILITY COMPANIES, or foreign limited partnerships.

(e) (1) Articles of transfer, articles of merger, articles of consolidation or other document which evidences a merger or consolidation of foreign corporations OR FOREIGN LIMITED LIABILITY COMPANIES that are subject to county transfer tax under this section also may be taxable under § 13-202 or § 13-302 of this title or § 12-102 of this article.

(2) Before a transfer of title may be made under articles of transfer, articles of merger, articles of consolidation, or other document which evidences a merger or consolidation of foreign corporations OR FOREIGN LIMITED LIABILITY COMPANIES for any property for which a property certificate is required under § 3-112 OR § 4A-708 of the Corporations and Associations Article, all recordation and transfer taxes shall be paid.

13-405.

(a) Except as provided in subsection (c) of this section, county transfer tax applies to conveyances that transfer the real property of a corporation to its stockholders, A LIMITED LIABILITY COMPANY TO ITS MEMBERS, or [the real property of] a partnership to its partners on:

- (1) liquidation;
- (2) dissolution; or
- (3) termination.

(b) For a conveyance that is taxable under this section, county transfer tax applies to the value of the real property determined by the Department at the date of finality immediately before the date of transfer.

(c) A corporate, LIMITED LIABILITY COMPANY, or partnership transfer as described in § 12-108(p), (q), (v), and (w) of this article is not subject to the county transfer tax.